



STATE BOARD OF EQUALIZATION

LEGAL DIVISION - MIC 82
450 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0082)
Telephone No.: (916) 324-3828
Fax No: (916) 323-3387

JOHAN KLEHS
First District, Hayward

DEAN ANDAL
Second District, Stockton

ERNEST J. DRONENBURG, JR.
Third District, San Diego

BRAD SHERMAN
Fourth District, Los Angeles

KATHLEEN CONNELL
Controller, Sacramento

BURTON W. OLIVER
Executive Director

September 26, 1995

Mr. M--- W. P---
General Ledger Supervisor
P---
One --- Drive
P.O. Box XXXXX
R--- T--- Park, NC XXXXX

RE: SC OH XX-XXXXXX
Skin Staplers

Dear Mr. P---:

I am answering your letter to me dated August 21, 1995, following up on mine to you of July 27, 1995, wherein I determined that the Visistat Skin Staplers did not qualify as medicines under Sales and Use Tax Regulation 1591, based on my conclusion, from the information you supplied, that the staplers were refillable and reusable. You now confirm that they are sold pre-filled and are not reusable.

We have previously determined that such staplers constitute containers sold with contents the sale of which are exempt from tax under Regulation 1591. As a result, sales of such pre-loaded staplers are exempt from tax under Regulation 1589(b)(1)(C).

For your information, I have included a copy of Regulation 1589. I hope the above discussion has answered your question. If you need anything further, please do not hesitate to write again.

Sincerely,

John L. Waid
Senior Staff Counsel

JLW:sr

Enclosure: Reg. 1589

cc: Out-of-State District Administrator - OH